ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE TOWN OF

Stratford, N. H.

FOR THE

YEAR ENDING DECEMBER 31

1947

1948
The Democrat Press
Lancaster, N. H.

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Town Officers

	Term Expires
Moderator	
REV. E. M. FULLER	1948
Town Clerk	
EDWARD B. FULLER	1948
Treasurer	
AMY J. BLODGETT	1948
Selectmen	
BERNARD C. NUGENT	1948
BERT STINSON	1949
HAROLD W. RAMSAY	1950
Tax Collector	
PERCY L. WILLIAMS	1948
Health Officer	
ROGER HUNT	1948
Library Trustees	
ETHEL P. JOHNSON	1948
FLORENCE DALEY	1949
CARRIE GARDNER	1950
Town Road Commissioner	
WILLIAM EGAN	1948
Supervisors of Check List	
JOHN TAYLOR	1948
WALTER NILES	1948
HAROLD B. HAPGOOD	1948
Trust Fund Trustees	
PAULINE HUNT	1948
DELIA B. HAPGOOD	1949
DOROTHY HAPGOOD	1950
Water Rent Collector	
FRANK A. SMITH	1948

Cemetery Trustees

LESLIE E. BARNETT	1948
HUGH H. JOHNSON	1949
WILLIAM FULLER	1950

Public Health Nurse

DELIA B. HAPGOOD	1948

Municipal Court Judge

WILLARD A. RUCH	1948

Auditors

STATE TAX COMMISSION, Division of Municipal Accounting

Town Warrant

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Stratford, County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall, in the village of North Stratford, on Tuesday, the ninth (9th) day of March, 1948 at ten (10) o'clock in the forenoon, to act upon the following subjects:

ARTICLE 1. To elect a clerk for the ensuing year.

ARTICLE 2. To elect two auditors for the ensuing year, or to see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the cost of such an audit.

ARTICLE 3. To elect a treasurer for the ensuing year.

ARTICLE 4. To elect one selectman for three years, and all other town officers.

ARTICLE 5. To see if the town will vote to continue the services of the public health nurse and raise money for same.

ARTICLE 6. To see what sum of money the town will raise for highways, bridges and town maintenance.

ARTICLE 7. To see what sum of money the town will vote to raise for the following: Libraries, Memorial Day, Skating Rinks, Sewers, Street Lighting, Cemeteries, Retirement of Bonds, Long Term

Notes, Interest, Insurance, Personal Bonds and any other money for the town.

ARTICLE 8. To see if the town will vote to authorize the selectmen to pledge the credit of the town to raise funds in anticipation of taxes, when necessary for the payment of obligations.

ARTICLE 9. To see if the town will vote to authorize the selectmen to administer or dispose of any real estate acquired by the town through tax collector's deeds.

ARTICLE 10. To see if the town will vote to raise and appropriate the sum of $98.60 to the White Mountains Region Association, being one 1|100th of one per cent of the town valuation, (10c on $1000) for the purpose of issuing and distributing printed matter, newspaper and magazine advertising, and otherwise calling attention to the resources and advantages of the Town, in cooperation with the other 45 towns in the White Mountains Region.

ARTICLE 11. To see if the town will vote to raise one hundred fifty ($150) to help the camp owners at Stratford Bog repair the highway beginning at the "Cross-eyed Corner" so-called to Stratford Bog.

ARTICLE 12. To see if the town will vote to discontinue the highway from the Daniel Webster Highway, at the former John I. Crown place, to the Grand Trunk Railroad's West Line at Beattie's Crossing as an open highway, and make same subject to gates and bars.

ARTICLE 13. To see if the town will vote to raise and appropriate the sum of $400.00 for the purpose of combatting the disease known as White Pine Blister Rust, as recommended by the New Hampshire State Foresty Department.

ARTICLE 14. To bring in Ballots for the

election of delegates at large, alternate delegates at large, delegates and alternate delegates to the National Conventions of the various political parties to be held to nominate party candidates for president and vice-president of the United States.

ARTICLE 15. To bring in ballots for the election of delegates to the Constitutional Convention to be held in May.

ARTICLE 16. To hear the reports of agents, officers and committees heretofore chosen, and pass any vote relative thereto.

Given under our hands and seal at Stratford, this 23rd day of February, A. D. 1948.

BERNARD C. NUGENT,
BERT STINSON,
HAROLD W. RAMSAY,
Selectmen of Stratford.

A true copy of Warrant—Attest:

BERNARD C. NUGENT,
BERT STINSON,
HAROLD W. RAMSAY,
Selectmen of Stratford.

Budget for 1948

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1948 to December 31, 1948, Compared with Actual Revenue and Expenditures of the Previous Year January 1, 1947 to December 31, 1947.

Sources of Revenue

	Actual 1947	Est. 1948
From State:		
Interest and Dividends Tax	$ 65.52	$ 65.52
Railroad Tax	985.62	985.60
Savings Bank Tax	212.60	212.60
From Local Sources Except Taxes:		
Fines and Forfeits, Municipal Court	188.98	50.00
Rent of Town Hall and Other Buildings	330.00	300.00
Income from Municipally owned Utilities:		
Water Department	2900.17	2000.00
Motor Vehicle Permit Fees	950.74	700.00
Sale of Town Property	29.50	
Cash Surplus	8035.85	5940.21
From Local Taxes Other Than Property Taxes:		
Poll Taxes, Regular at $2.00	496.00	400.00
Total Revenues from All Sources except Property Taxes	$14194.98	$10653.93
Amt. to be raised by Property Taxes	40010.31	45770.18
Total Revenues	$54205.29	$56424.11

Purposes of Expenditures

	Actual 1947	Est. 1948
Current Maintenance Expenses:		
General Government:		
Town Officers' Salaries	$ 1197.01	$ 1500.00
Town Officers' Expenses	983.91	1100.00
Election & Regis. Expenses	30.00	100.00
Municipal Court Expenses	112.00	115.00
Expenses Town Hall and Other Town Bldgs.	2022.52	1500.00
Protection of Persons and Property:		
Police Department	63.65	100.00
Fire Department	621.42	300.00
Health:		
Health Dept., including hospitals	2613.44	2600.00
Vital Statistics	17.75	15.00
Sewer Maintenance	258.27	200.00
Highways and Bridges:		
Town Maintenance: Summer	265.65	500.00
Town Maintenance: Winter	1680.76	500.00
Street Lighting	1016.67	1020.00
General Exp. of Highway Dept.	4.00	10.00
Town Road Aid	162.51	154.16
Libraries:		
Libraries	1000.00	500.00
Public Welfare:		
Town Poor	1270.00	800.00
Old Age Assistance	467.76	500.00
Patriotic Purposes:		
Memorial Day and Veterans' Associations	100.00	100.00
Aid to Soldiers and their families	515.15	200.00
Recreation:		
Parks and Playgrounds, incl. band concerts	11.00	11.00

Public Service Enterprises:		
Municipally owned Water and Electric Utilities	968.67	400.00
Cemeteries	90.51	100.00
Unclassified:		
Damages and Legal Expenses	46.14	50.00
Advertising and Regional Associations	87.72	98.60
Interest:		
On Temporary Loans	60.33	100.00
On Bonded Debt	1700.00	1500.00
On Long Term Notes	440.00	412.50
Highways and Bridges:		
Town Construction	1437.98	1000.00
State Aid Construction— Town's Share	1339.21	
Sewer Construction		200.00
Payment on Principal of Debt:		
Bonds	4000.00	4000.00
Long Term Notes	1000.00	1000.00
Payments to Other Governmental Divisions:		
County Taxes	3757.96	3757.96
Payments to School Dist.	24863.30	31979.89
Total Expenditures	$54205.29	$56424.11

Summary Inventory

Land and Buildings (exclusive of Growing Wood and Timber)	$591,276.00
Growing Wood and Timber	81,955.00
Electric Plants	61,703.00
Horses, 76	10,600.00
Cows, 318	39,350.00

Other Neat Stock, 44		4,300.00
Sheep and Goats, 19		175.00
Hogs, 2		50.00
Fowls		649.00
Vehicles, 2		1,400.00
Road Machinery		75,000.00
Wood, Lumber, etc.		66,219.00
Gasoline Pumps and Tanks		2,670.00
Stock in Trade		40,985.00
Mills and Machinery		9,700.00
		$986,032.00
Poll Taxes, 350 at $2.00	$700.00	
Total Amount of Taxes to be committed to Collector including Town and Precinct Taxes, Poll Taxes and National Bank Stock Taxes		$48,029.54
Average rate of taxation per $100 valuation for all purposes		$4.80
Amount of property valuation exempted to soldiers		$19,930.00
Amount of property valuation exempted to blind		$500.00

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

BERNARD C. NUGENT,
BERT SINSON,
HAROLD W. RAMSAY,
Selectmen of Stratford.

Statement of Appropriations and Taxes Assessed

Tax Year of 1947

Town Officers' Salaries	$ 1,500.00
Town Officers' Expenses	1,200.00
Election and Registration	68.00
Municipal Court Expenses	115.00
Town Hall and Other Buildings	1,500.00
Police Department	100.00
Fire Department	300.00
Health Department	2,600.00
Vital Statistics	12.50
Town Road Aid	162.51
Town Maintenance, Summer	1,000.00
Town Maintenance, Winter	1,000.00
Town Construction, East Stratford Road	2,000.00
Street Lighting	1,020.00
General Expenses of Highway Dept.	10.00
Sewer Maintenance	250.00
Lands and Buildings, roof on Municipal Court Bldg.	300.00
Libraries	1,000.00
Old Age Assistance	300.00
Town Poor	1,400.00
Memorial Day	100.00
Parks and Playgrounds	361.00
Water Department	400.00
Cemeteries	100.00
Revaluation	10.00
Damages and Legal Expenses	75.00
Advertising and Regional Associations	87.72
Interest	2,140.00
Payments on Principal of Debt	5,000.00

County Tax		3,757.96
School Tax		25,746.92
Total Town & School Appropriations		$53,616.61
Less: Estimated Revenues and Credits:		
Interest and Dividend Tax	$ 65.21	
Railroad Tax	1,040.73	
Savings Bank Tax	176.67	
Motor Vehicle Permit Fees	700.00	
Fines and Forfeits—Municipal Court	50.00	
Rent of Town Property	700.00	
Interest Received on Taxes	97.54	
Water and Electric Utilities	3,149.04	
Total Revenues and Credits		5,979.19
		$47,637.42
Plus Overlay		392.12
Net amount to be raised by Taxation		$48,029.54
Less: Poll Taxes at $2.00		700.00
Amount to be raised by property taxes on which tax rate is to be figured		$47,329.54
Taxes to be committed to Collector:		
Property Taxes		$47,329.54
Poll Taxes		700.00
Total Taxes to be committed		$48,029.54
Tax Rate, Town	$4.80	

Comparative Statement of Appropriations and Expenditures - Town of Stratford, N. H.
Fiscal Year Ending December 31, 1947

Title of Appropriation	Appropriations	Receipts and Reimbursements	Available	Expenditures	Unex. Bal.	Overdraft
Town Officers' Salaries	$ 1500.00		$ 1500.00	$ 1197.01	$ 302.99	
Town Officers' Expenses	1200.00	$ 5.45	1205.45	983.91	221.54	
Election and Registration	68.00		68.00	30.00	38.00	
Municipal Court Expenses	115.00	188.98	303.98	112.00	191.98	
Exp. Town Hall & Other Bldgs.	1800.00	432.00	2232.00	2022.52	209.48	
Police Department	100.00		100.00	63.65	36.35	
Fire Department	300.00	27.00	327.00	621.42		294.42
Health Department	2600.00	938.00	3538.00	2613.44	924.56	
Vital Statistics	12.50		12.50	17.75		5.25
Sewer Maintenance	250.00	.60	250.60	258.27		7.67
Town Maintenance (summer)	1000.00		1000.00	265.65	734.35	
Town Maintenance (winter)	1000.00		1000.00	1680.76		680.76
Town Const., E. Stratford	2000.00		2000.00	1437.98	562.02	
Connecticut River Bridge Acct.		538.77	538.77	1339.21		800.44
Town Road Aid	162.51		162.51	162.51		
Street Lighting	1020.00		1020.00	1016.67	3.33	
General Exp. Highway Dept.	10.00		10.00	4.00	6.00	
Libraries	1000.00		1000.00	1000.00		
Old Age Assistance	300.00		300.00	467.76		167.76

Comparative Statement of Appropriations and Expenditures - Town of Stratford, N. H.
Fiscal Year Ending December 31, 1947

Title of Appropriation	Appropriations	Receipts and Reimbursements	Available	Expenditures	Unex. Bal.	Overdraft
Town Poor	1200.00	25.00	1225.00	1270.00		45.00
Memorial Day	100.00		100.00	100.00		
Aid to Soldiers	200.00		200.00	515.15		315.15
Parks & Playgrounds	361.00		361.00	11.00	350.00	
Water Department	400.00		400.00	968.67		568.67
Cemeteries	100.00		100.00	90.51	9.49	
Damages & Legal Expenses	75.00		75.00	46.14	28.86	
Advertising & Region Assn.	87.72		87.72	87.72		
Interest	2140.00	6.00	2146.00	2200.33		54.33
Principal of Debt	5000.00		5000.00	5000.00		
Revaluation	10.00		10.00		10.00	
County Tax	3757.96		3757.96	3757.96		
School District	25746.92		25746.92	24863.30	883.62	
Totals	$53,616.61	$2,161.80	$55,778.41	$54,205.29	$4,512.57	$2,939.45
					2,939.45	

Net Unexpended Balance of Appropriations....$1,573.12

Schedule of Town Property

Town Hall, Lands and Buildings	$ 12,000.00
Furniture and Equipment	2,000.00
Libraries, Lands and Buildings	2,500.00
Furniture and equipment	2,000.00
Police Department, Lands and Buildings	2,000.00
Equipment	1,000.00
Fire Department, Lands and Buildings	2,500.00
Equipment	2,500.00
Highway Department, Lands and Buildings	500.00
Equipment	1,000.00
Materials and Supplies	100.00
Parks, Commons and Playgrounds	2,000.00
Water Supply, if owned by Town	115,000.00
Schools, Lands and Buildings	84,800.00
Equipment	11,000.00
Town House at Center	2,000.00
Town Histories	200.00
Total	$243,100.00

BALANCE

Assets

Cash:	
In hands of treasurer	$ 8,035.85
Accounts Due to the Town:	
Due from State: Bounties	69.00
Graydon Williams, bal. on hospital act.	39.00
Water Rents	1,900.90
Town of Bloomfield—Bridge Act.	480.80
David Stone--hospital account	116.00
Knights of Pythias--rent	250.00
Unredeemed Taxes:	
Levy of 1946	904.51
Levy of 1945	1,078.17
Previous Years	991.86
Total Assets	$25,725.44
Excess of liabilities over assets (Net Debt)	22,370.20
Grand Total	$48,095.64

Net Debt—Surplus, Dec. 31, '46	$35,279.48
Net Debt—Surplus, Dec. 31, '47	22,370.20
Decrease of Debt, Surplus	$12,889.28

SHEET

Liabilities

Accounts Owed by the Town:	
Town construction -- East Stratford	$ 562.02
Municipal Building—roof	300.00
Skating Rink	350.00
Due to School Districts: Balance of Appropriation	883.62
Long Term Notes Outstanding:	
Water Notes--Issue of 1938, 2 3-4 pc.	15,000.00
Bonds Outstanding:	
Water Bonds, Issue of 1920, 5 pc.	16,000.00
Water Bonds, Issue of 1921, 5 pc.	15,000.00
Total Liabilities	$48,095.64
Grand Total	$48,095.64

RECEIPTS AND

Receipts

Current Revenue:		
From Local Taxes:		
Property taxes, current year	$35,026.31	
Poll taxes, current year, regular at $2	496.00	
Total of Current Year's taxes collected and remitted		$35,522.31
Property taxes, Previous Years		11,110.28
Poll taxes, Previous years, Regular at $2		404.90
Interest received on taxes		475.60
Tax sales redeemed		630.95
From State:		
One-half repairs and guard duty on bridge		368.85
Interest and dividend tax		65.52
Railroad tax		985.62
Savings bank tax		212.60
Fire Department		27.00
Bounties		90.00
From Local Sources, Except Taxes:		
Dog licenses		192.60
Reimbursement--town poor		30.60
Fines and forfeits, municipal court		188.98
Rent of town property		330.00
Discount on note		6.00
Income from departments		3,913.17
Registration of motor vehicles, 1947 Permits		950.74
Receipts Other than Current Revenue:		
Temporary loans in anticipation of taxes during year	$5,977.50	
Insurance adjustments	20.00	

PAYMENTS

Payments

Current Maintenance Expenses:	
General Government:	
Town officers' salaries	$ 1,197.01
Town officers' expenses	983.91
Election and registration expenses	30.00
Municipal court expenses	112.00
Expenses town hall & other town bldgs.	2,022.52
Protection of Persons and Property:	
Police dept., including care of tramps	63.65
Fire dept., including forest fires	621.42
Bounties	69.00
Damage by dogs	57.97
Health:	
Health department, including hospitals	2,613.44
Vital statistics	17.75
Sewer maintenance	258.27
Highways and Bridges:	
Town Road Aid	162.51
Town Maintenance	3,384.39
(Summer $1703.63, Winter $1680.76)	
Street Lighting and Sprinkling	1016.67
General Expenses of Highway Dept.	4.00
Libraries:	
Libraries	1,000.00
Public Welfare:	
Old age assistance	467.76
Town poor	1,270.00
Patriotic Purposes:	
Memorial Day and Veterans' Associations	100.00
Aid to soldiers and their families	515.15
Recreation:	
Parks and playgrounds, incl. band concerts	11.00
Public Service Enterprises:	
Water Department	968.67

RECEIPTS AND

Refunds	.60	
Sale of town property	29.50	
Alfred Cross--Bailey Bridge	50.00	
Town of Brunswick--Bailey Bridge	35.00	
Town of Bloomfield--one-third repairs on bridge	84.92	
McAskill Estate	5.45	
Total Receipts Other than Current Revenue		6,202.97
Total Receipts From All Sources		$61,708.69
Cash on hand January 1, 1947		6,723.88
Grand Total		$68,432.57

PAYMENTS (continued)

Cemeteries, including hearse hire		90.51
Unclassified:		
Damages and legal expenses		46.14
Advertising and Regional Associations		87.72
Taxes bought by town		38.96
Discounts, Abatements and Refunds		48.00
Interest:		
Paid on temporary loans in anticipation of taxes	$ 37.83	
Paid on long term notes	440.00	
Paid on bonded debt	1,700.00	
Total Interest Payments		2,177.83
Outlay for New Construction and Permanent Improvements:		
Highways and Bridges—Town construction, E. Stratford	1,339.21	
Total Outlay Payments		1,339.21
Indebtedness:		
Payments on temporary loans in anticipation of taxes	6,000.00	
Payments on long term notes	1,000.00	
Payments on bonded debt	4,000.00	
Total Indebtedness Payments		11,000.00
Payments to Other Governmental Divisions:		
Taxes paid to County	$ 3,757.96	
Payments to School Districts	24,863.30	
Total Paym'ts to Other Gov. Div.		28,621.26
Total Payments for all Purposes		$60,396.72
Grand Total		$68,432.57

Town Clerk's Report

Number of Marriages in Town		18
Number of Births in Town		4
Number of Deaths in Town		5
Number of Auto Permits Issued		304
Amount of Money collected		$950.74
Amount received from Dog Licenses:		
1946		
33 male dogs		$ 66.00
1 female dog		5.00
1947		
65 male dogs		130.00
6 female dogs		10.00
		$211.00
Paid Town Clerk fees	$ 20.20	
Paid Town Treasurer	192.60	
		$212.80

Respectively submitted,
EDWARD B. FULLER,
Town Clerk.

Tax Collector's Report

SUMMARY OF WARRANT
Levy 1947 as of January 1, 1948

Dr.

Taxes committed to Collector:		
Property Taxes	$47,453.61	
Poll Taxes, 387 regular at $2.00	774.00	
Total Warrant		$48,227.61
Added Taxes:		
Property Taxes	35,026.29	179.04
Poll Taxes, 18 at $2.00		36.00
Interest		.10
Total Debits		$48,442.75

Cr.

Remittances to Treasurer:		
Property Taxes	$35,026.29	
Poll Taxes, 248 at $2.00	496.00	
Interest Collected	.10	
Abatements	787.01	
Uncollected Taxes as per Collector's List:		
Property Taxes	11,859.35	
Poll Taxes, 137 regular at $2.00	274.00	
Total Credits		$48,442.75

PERCY L. WILLIAMS,
Collector.

Dec. 31, 1947.

Town Treasurer's Report

Fiscal Year ending December 31, 1947

Balance on hand January 1, 1947	$ 6,723.88
Received from Hazen Kennedy, Tax Collector:	
1942 Property Tax	100.00
1942 Poll Taxes, regular	70.09
1942 Interest	35.10
1944 Poll Taxes, regular	94.81
1945 Poll Taxes, regular	20.00
1945 Redeemed Taxes	45.70
1945 Interest	4.46
1946 Poll Taxes, regular	210.00
1946 Property Taxes	10,916.14
1946 Interest	436.04
Received from Percy L. Williams, Tax Collector:	
1944 Redeemed Tax	250.43
1945 Redeemed Tax	197.32
1946 Redeemed Tax	137.50
1946 Poll Taxes	10.00
1946 Tax Sale	94.14
1947 Poll Taxes	496.00
1947 Property Tax	35,026.31
From State:	
Savings Bank Tax	212.60
Railroad Tax	985.62
Interest and Dividend Tax	65.52
Bounties, 7 bears, 110 hedgehogs	90.00
One-half expense of Guard Duty at bridge	276.60
One-half expense of Repairing bridge	92.25
From Edward B. Fuller, Town Clerk:	
Motor Vehicle Permits	950.74
Dog Licenses, 1946-47	192.60
From Willard A. Ruch, Municipal Court Justice:	

Fines and costs	188.98
From Real Lacasse, Town Hall Agent:	
Rent of Town Hall	245.00
From Percy L. Williams, Town Hall Agent:	
Rent of Town Hall	50.00
From Charles Sedgell:	
Rent of Cora Graham House	35.00
Credit on doctor bill	5.60
From Frank A. Smith, Water Rent Collector:	
Water Rent	2,900.17
From Delia B. Hapgood, Public Health Nurse:	
Nursing Association Fees	438.00
From School District Treasurer:	
Health Supervision	500.00
Payment toward sanding Town Hall floor	75.00
From Mrs. H. W. Ramsey:	
Sale of Town Histories	22.50
From David Stone:	
Payment on Hospital Account	25.00
From Farmers & Traders National Bank:	
Temporary Loan (Int. deducted 22.50)	5977.50
Discount on Note paid before maturity	6.00
From Town of Brunswick, Vt.:	
Share toward Bailey Bridge	35.00
From Alfred Cross:	
Contribution toward Bailey Bridge (unpaid when Town settled with State)	50.00
From Town of Bloomfield, Vt.:	
One-third expense of repairs on bridge	84.92
From Stratford Plywood Company:	
One-half Colebrook Fire Dept. bill	27.00
From Noyes & Bunnell:	
Canvas from Town Hall	7.00
From John McAskill, Administrator:	
Telephone calls and telegrams, McAskill Estate	5.45

From Geo. M. Stevens & Son Co.:	
Insurance for damage by wind to Town Hall	20.00
From Johnson-Barker-Webb Corp.:	
Refund on invoice	.60
Total Receipts	$68,432.57
Selectmen's Orders Paid	60,396.72
Cash on Hand December 31, 1947	8,035.85

AMY J. BLODGETT,
Treasurer.

Detailed Statement of Payments

Town Officers' Salaries

Bernard C. Nugent, Selectman	$ 150.00
Harold W. Ramsay, Selectman	150.00
Bert Stinson, Selectman	150.00
Edward B. Fuller, Town Clerk	100.00
Edward B. Fuller, Issuing Auto Permits	101.75
Percy L. Williams, Tax Collector	225.00
Amy J. Blodgett, Treasurer	75.00
Amy J. Blodgett, Clerk, Selectmen's Office	245.26
	$1,197.01

Town Officers' Expenses

Northern Office Supply, office supplies	$ 3.59
Edson C. Eastman, Tax Books and supplies	30.47
New England Tel. & Tel. Co., Service & tolls	60.48
H. H. Hinman, Envelopes, postage and box rent	56.14
Amy J. Blodgett, office rent	120.00
Amy J. Blodgett, trip to Lancaster, attending Tax Meeting and postage	11.35
Wm. Filene's & Sons, Typewriter table	5.95
Coos County Democrat, Printing Town Reports (300)	326.84
Alphonse LaCasse, Taxi to Colebrook	3.00
B. C. Nugent, use of car, attending Tax Meeting and dinners	16.65
Sentinel Publishing Co., printing notice	1.80
Geo. M. Stevens & Son Co., Town Officers' Bonds	96.50
Sargent Brothers, Printing Tax Bills	9.00

Percy Williams, expenses to Tax Meeting in Manchester	20.06
Association of New Hamp. Assessors, dues	2.00
Bert Stinson, use of car taking inventory, attending Tax meeting	13.00
H. W. Ramsay, supplies	1.05
Charles R. Hardy, Town Clerks Assn., dues	2.00
Coos County Registry of Deeds, recording	16.47
Ida M. Horner, Tax Collectors Assn., dues	2.00
Division of Municipal Accounting, auditing books	185.56
	$983.91

Election and Registration

Rev. E. M. Fuller, Moderator	$ 10.00
Ernest Biron, meals Nov. Election 1946	20.00
	$ 30.00

Municipal Court

Public Service Company, electric lights	$ 12.00
Willard A. Ruch, Justice	100.00
	$112.00

Town Hall and Other Buildings

Stewart Frizzell, tuning piano and repairing same	$ 13.00
Gulf Oil Corporation, Fuel Oil	1,029.21
Public Service Co., electric lights	84.12
Real LaCasse, Janitor 10 mos.	258.00
Percy Williams, Janitor 2 mos., labor and supplies	73.23
Fuller Bros., repairs	4.30
Geo. M. Stevens & Son Co., Insurance	307.73
Aaron E. Stevens, supplies	24.55
Theodore Wedge, Sanding and finishing floor	170.00
Harold W. Ramsay, supplies	32.38
Everett A. Morrison, wood for kitchen	6.00

Frank A. Smith, labor	20.00
	$2,022.52

Police

Eugene Daley, use of car and expenses	$ 49.65
H. W. Ramsay, transporting tramps to Stewartstown	14.00
	$ 63.65

Fire

Colebrook Fire Department, Plywood Fire	$ 54.00
Geo. M. Stevens & Son Co., Insurance	52.42
Conn. General Life Insurance Co., Insurance	82.50
Raymond Savage, shoveling snow and attending fires	13.00
Fire Protection Co., 300 ft. hose	390.00
Town of Northumberland, fire at John Miller house	22.50
Frank A. Smith, labor	7.00
	$621.42

Bounties

Bert Stinson, 1 Bear	$20.00
Bert Stinson, Paid out for 51 hedgehogs	25.50
H. W. Rawsay, Paid out for 47 hedgehogs	23.50
	$69.00

Damage by Dogs

Arnold Ruch, collecting Dog Tax 1946-1947	$50.00
Edson C. Eastman, record book and tags	7.97
	$57.97

Health

Delia B. Hapgood, Public Health Nurse, Salary	$1,800.00
Delia B. Hapgood, Public Health Nurse, Vacation Pay	150.00

Delia B. Hapgood, Public Health Nurse, Transportation		600.00
Aaron E. Stevens, supplies		38.44
Roger Hunt, Health Officer		25.00
		$2,613.44

Vital Statistics

Edward B. Fuller, recording births, marriages and death		$11.00
Edward B. Fuller, returns on same		6.75
		$17.75

Sewer Maintenance

Johnson-Barker-Webb Corp., Sewer Rod		$ 11.82
Elmer Paradis, labor		4.25
Alice M. Hutchins, rent on Sewer Lease		200.00
Frank A. Smith, labor		26.00
H. W. Ramsay, cedar posts, pd. out for labor		16.20
		$258.27

Town Maintenance (Summer)

Bert Stinson, payroll April 30:		
Bert Stinson and truck, 4 hrs.	$ 8.00	
Bert Stinson, Jr., 18 hrs.	14.25	
Harold Stinson & truck, 14 hrs.	28.00	
Bert Stinson, 14 hrs.	10.50	$ 60.75
Bert Stinson, Agent, payroll June 30:		
Harold Stinson & truck, 37 hrs.	74.00	
Bert Stinson, Jr., 40 hrs.,	30.00	
Almon Curtis, 13 hrs.	9.75	
Wm. Egan and truck, 15 hrs.	30.00	
Franklin Christie, 24 hrs.	18.00	
Bert Stinson & truck, 3 hrs.	6.00	
Harold Stinson, 16 hrs.	12.00	
Ola Stinson, 3 hrs.	2.25	182.00
Leo Lapointe Work on Cross Road:		
Wm. Vancour, 5 1-2 hrs.	$ 4.13	

Geo. Shedd, 5 1-2 hrs.	4.12	
Truck and driver, 5 1-2 hrs.	13.75	
9 yds. Gravel	.90	22.90
		$265.65

East Stratford Construction

William Egan, Agent, payroll Sept. 8:		
Wm. Egan & truck, 40 hrs.	$100.00	
Levi Portigue, 24 hrs.	17.00	
Franklin Christie, 32 hrs.	23.00	
Clifford Christie, 32 hrs.	23.00	
Cecil Bartlett, 8 hrs.	6.00	
Joseph Portigue, 8 hrs.	6.00	
Elwin Hapgood, 5 hrs.	3.75	$178.75
William Egan, Agent, payroll Sept. and Oct.:		
Wm. Egan and truck, 30 hrs.	75.00	
Bert Stinson & truck, 19 hrs.	47.50	
Bert Stinson, 8 hrs.	6.00	
Bert Stinson, use of car and tel.	6.00	
James Platt & truck, 9	22.50	
Bert Silsby & truck, 8 hrs.	20.00	
Leo Lapointe & truck, 10 hrs.	25.00	
Harry McGuire & truck, 9 hrs.	22.50	
Joseph Portigue, 17 hrs.	12.75	
Cecil Bartlett, 25 1-2 hrs.	19.13	
Maurice McDowd, 5 hrs.	3.75	
Clifford Christie, 28 hrs.	21.00	
Franklin Christie, 22 1-2 hrs.	16.88	
Carl Tetu, 14 hrs.	10.50	
David McMann, 8 hrs.	6.00	
Almon Curtis, 8 hrs.	6.00	
Levi Portigue, 71-2 hrs.	5.63	
Archie Portigue, 7 1-2 hrs.	5.63	
Ronald Shedd, 7 1-2 hrs.	5.63	
Elwin Hapgood, 4 hrs.	3.00	
Bert Stinson, Jr., 1 hr.	.75	
Harold Stinson, 3 hrs.	2.25	

Wm. Egan and truck	45.25	
Clifford Christie, 18 hrs.	12.50	
Franklin Christie, 6 1-2 hrs.	4.88	
Elwin Hapgood, 6 1-2 hrs.	4.88	
Levi Portigue, 24 hrs.	18.00	
Elmer Egan, 8 hrs.	6.00	434.91
Groveton Papers Company:		
1000 ft. 3 in. Plank		70.00
State of New Hampshire Highway Department:		
Shovel operator, 11 hrs.	11.00	
Subsistence, 3 days	9.00	
Shovel, 8 hrs.	40.80	
Trailer, 8 1-2 hrs.	51.00	
Equipment operator, 14 1-2 hrs.	14.50	
Roller, 3 hrs.	6.00	
2842 gal. Tar	460.12	
1000 gal. Tar	161.90	754.32
		$1437.98

Town Maintenance (Winter)

Howard Ramsay, shoveling snow off bridge		11.25
Frank LaDoo, shoveling snow off bridge		11.25
Stratford Garage, putting on, taking off and repairing snow plow		44.23
All States Steel Co., Snow Plow Blades		16.03
Reginald Lamere, Plowing and sanding:		
January	6.00	
February	328.78	
March	212.60	
April	90.50	
November-December	444.40	1082.28
Bert Stinson, Agent Payroll January:		
Harold Stinson & truck, 10 hrs.	27.50	
Bert Stinson, Jr., 10 hrs.	7.50	
Harold Stinson & truck, 4 hrs.	11.00	
Bert Stinson, Jr., 4 hrs.	3.00	
Harold Stinson & truck, 4 hrs.	11.00	

Bert Stinson, Jr., 4 hrs.	3.00	
Harold Stinson, 4 hrs.	3.00	66.00
Bert Stinson, Agent Payroll February:		
Harold Stinson & truck, 21 hrs.	57.75	
Bert Stinson, Jr., 21 hrs.	15.75	73.50
Bert Stinson, Agent Payroll March:		
Harold Stinson & truck, 13 hrs.	35.75	
Bert Stinson, Jr., 13 hrs.	9.75	
Cecil Bartlett, 4 hrs.	3.00	
Joseph Portigue, 4 hrs.	3.00	
Roland Shedd, 4 hrs.	3.00	
John Shedd, 4 hrs.	3.00	56.50
Nelson Portigue, keeping road open		11.75
George Shedd, keeping road open		11.00
Elmer Egan, breaking and plowing road		22.00
Ola Stinson, keeping road open		10.00
James Kennedy, cleaning Bridge Street		4.40
William Egan, Agent Payroll Nov. 15:		
Wm. Egan and truck, 40 hrs.	100.00	
Elwin Hapgood, 9 hrs.	6.75	
Franklin Christie, 5 1-2 hrs.	4.12	
Clifford Christie, 6 hrs.	4.50	
Levi Portigue, 27 hrs.	20.25	
Leo Lapointe	18.60	
Nora McMann, sand	4.00	158.22
William Egan, Agent Payroll Dec. 27:		
Wm. Egan & truck, 30 hrs.	75.00	
Clifford Christie, 13 hrs.	9.85	84.85
State of New Hampshire, 1 ton of Sodium Chloride		17.50
		$1680.76

Bridge Account

Howard Ramsay, watching bridge	$ 176.00
Frank LaDoo, watching bridge	176.00
Thomas Graham, watching bridge	176.00

H. W. Ramsay, supplies		41.21
Harford Nay, Div. Engineer, Bailey Bridge		770.00
		$1,339.21

Bailey Bridge Account

Cost of erecting bridge		$2,400.00
Contributions:		
Karl Edwards	$ 50.00	
Edward Biron	50.00	
Blair Veneer Company	500.00	
Groveton Papers Company	500.00	
Stratford Plywood Co.	100.00	
Everett A. Morrison	200.00	
Eugene Dailey	50.00	
Warren McNeely	50.00	
Alfred Cross	50.00	
Town of Brunswick	130.00	
Town of Bloomfield (due)	360.00	
Town of Stratford	360.00	
	$2400.00	

Street Lighting

Public Service Company	$1,016.67

Town Road Aid

T. R. A.	$ 162.51

General Expense of Highway Department

Ernest Curtis, Labor on Crown Hill	$ 4.00

Libraries

Ethel P. Johnson, appropriation	$ 500.00
Ethel P. Johnson, appropriation for repairs to S. H. Library	500.00
	$1,000.00

Old Age Assistance

State Department of Public Welfare, Town's share, 25 per cent	$ 467.76

Town Poor

Elizabeth Egan, board and care of Thomas Gallant	$ 250.00
Lina K. Wood, board and care of Geraldine Gallant	250.00
Myrtle Hapgood, board and care of Mary Young's child	305.00
Mrs. Jay C. Knights, board and care of William Young	324.00
Morrison Hospital, David Stone Account	66.00
Robert Hinkley, M. D., David Stone Acct.	75.00
	$1,270.00

Memorial Day

Elmer Paradis, V. F. W.	$ 50.00
Maude Blodgett, Stratford Hollow	50.00
	$100.00

Soldiers' Aid

H. W. Ramsay, groceries	$515.15

Parks and Playgrounds

John Drapeau, caring for monument	$ 5.00
C. N. Railways, Monument site and fountain	6.00
	$11.00

Water Department

Aaron E. Stevens, supplies	$ 14.96
Edson C. Eastman, record book	5.85
Elmer Paradis, labor	99.45
Jos. Pollard Co., Pipe Locator	214.23
Sentinel Office, printing envelopes and statements	11.00
Frank A. Smith, labor $224.80, commission on collections $87	311.80
H. W. Ramsay, express on water bottles	6.53
H. W. Ramsay, payroll for cleaning reservoir 1946	261.40

Reginald Lamere, filling ditch back of Tydol station	43.45
	$968.67
Regional Support	
White Mountains Region Assn., appro.	$87.72
Cemeteries	
William Fuller, cleaning cemetery and use of truck	$40.51
Hugh Johnson, mowing Center cemetery	50.00
	$90.51
Damage and Legal Expenses	
William H. Lehnert, Legal Services	$46.14
Taxes Bought by Town	
Hazen Kennedy	$38.96
Refunds	
Howard Ramsay, refund on Social Security	$ 1.76
Frank LaDoo, refund on Social Security	1.76
Thomas Graham, refund on Social Security	1.76
Socony Vacuum Oil Co., refund on taxes	48.00
	53.28
Interest	
Lancaster National Bank, Int. on Water Bonds May 1	$ 875.00
Lancaster National Bank, Int. on Water Bonds Nov. 1	825.00
Robert P. Burroughs, Int. on Water Notes	137.50
Plymouth Guar. Sav. Bk., Water Notes	82.50
First Nat'l Bk. of Westboro, Water Notes	220.00
Farmers & Traders Nat'l Bk., Int. on loan	37.83
	$2177.83
Bond and Term Notes	
Lancaster Nat'l Bk., paym't on Bond May 1	$2000.00

Lancaster Nat'l Bk., paym't on Note Oct. 15	1000.00
Lancaster Nat'l Bk., paym't on Bond Nov. 1	2000.00
	$5000.00
Farmers & Traders National Bank, Temporary Loan	$6000.00
State and County Precincts	
J. Arthur Sullivan, County Tax	$3757.96
School District	
Edith M. Lowe, District Treasurer	$24,863.30

CEMETERY TRUST FUND REPORT DEC. 31, 1947

Date Created	Name of Fund	Bal. on hand Jan. 1, '47	Income	Exp.	Balance on hand Dec. 31, '47
1897	N. B. Piper	$404.56	$8.12	$8.12	$404.56
1907	Laura Johnson				
1918	Isaac Johnson Est.	116.17	2.33	2.33	116.17
1928	Isaac Crown Est.	101.00	2.03	2.03	101.00
1934	Eliza Connary Est.	103.04	2.07	2.07	103.04
1935	Clara Waters Est.	100.00	2.01	2.01	100.00
1935	Alice Wheeler Est., 3 lots	300.00	6.03	6.03	300.00
1935	Florence French Est. 2 lots	200.00	4.02	4.02	200.00
1936	Rev. L. W. Prescott	102.05	2.06	2.06	102.05
1937	Michael & John O'Dowd	102.61	2.05	2.05	102.61
1939	Christopher Day	100.00	2.01	2.01	100.00
1941	G. P. Ockington & J. G. Stone	200.00	8.00	8.00	200.00
1946	Rev. Blanche Morey	100.50	2.01	2.51	100.00
1946	Ernest J. Bean	200.00	4.02	4.35	200.00
1946	Frederick A. Hapgood	200.67	2.00	2.67	200.00
1946	Martha Burns	100.00	1.33	0.00	101.33
		$2430.93	$50.09	$50.26	$2430.76

We certify that the information contained in this report is correct to the best of our knowledge and belief.

PAULINE HUNT,
DOROTHY M. HAPGOOD,
Trustees of Trust Funds.

Division of Municipal Accounting

STATE TAX COMMISSION
Concord, New Hampshire

January 7, 1948.

Board of Selectmen
Stratford, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Stratford which was made by this Division in accordance with the vote of the town. This audit covered the period from November 12, 1946, date of our previous audit, to October 31, 1947. Exhibits as hereafter listed are included as part of the report which is made in two sections as follows:

Section I—Fiscal Year Ended December 31, 1946

Section II—Period from January 1st to October 31st, 1947

Scope of Audit

Included in the examination and audit were the the accounts and records of the Board of Selectmen, Town Treasurer, Tax Collector, Town Clerk, Library Treasurer, Water Department Collector, Municipal Court, Public Health Nurse and Trustee of Trust Funds.

Financial Statements

Comparative Balance Sheets—Dec. 31, 1945-Dec. 31, 1946: (Exhibit A)

Comparative Balance Sheets as of December 31, 1945 and December 31, 1946, are presented in Exhibit A. As indicated therein an increase of $1,052.09 in Net Debt took place during the year.

Analysis of Change in Net Debt: (Exhibit D)

The factors which affected the change in the financial condition of the town during the year were as follows:

Net Debt—December 31, 1946		$32,866.24
Net Debt—December 31, 1945		31,814.15
Increase in Net Debt		$ 1,052.09
Analysis of Change in Net Debt		
Increases		
Budget Deficit	$1,322.67	
Decrease of Cash in Hands of Officials	138.75	
Decrease in Accts. Receivable	1,465.90	
Cash Surplus Used to Reduce Amount of 1946 Tax Levy	3,271.59	
		$6,198.91
Decreases		
Bonds & Long Term Notes Pd.	$5,000.00	
Decrease in Accts. Payable	44.40	
Levy of 1945 Tax Sale Interest	76.58	
Other Items	25.84	
		5,146.82
Net Increase		$1,052.09

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits B and C)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1946, are presented in Exhibits B and C. As indicated by the budget summary, a net overdraft of appropriations of $3,481.31, less a net revenue surplus of $2,158.64, resulted in a net budget deficit of $1,322.67.

Statement of Outstanding Debt: (Exhibit E)

A statement of outstanding debt as of December

31, 1946, showing annual maturities of principal and interest on all outstanding issues of bonds and long term notes as presented in Exhibit E.

Summary of Receipts and Expenditures:
(Exhibit G)

A summary of receipts and expenditures for the fiscal year ended December 31, 1946, made up in accordance with the uniform classification of accounts, is included in Exhibit G.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1946, and October 31, 1947, is indicated in Exhibitc H and A-1, respectively.

Tax Accounts

Tax warrants for the levies of 1947, 1946, 1945, 1944, 1943, and tax sales accounts for the levies of 1946 and previous years, were examined. Summaries indicating the activity in the tax warrant and tax sales accounts for the fiscal year ended December 31, 1946, and the period from January 1st to October 31st, 1947, are presented in Exhibits I, J, K, L, M and B-1, C-1, D-1, E-1, F-1 and G-1, respectively.

All tax warrant and tax sales accounts, prior to the levy of 1947, were being handled up to the time of audit by former Collector Kennedy. It was recommended that all uncollected and unredeemed taxes of these prior years' levies be immediately

committed to Collector Williams as required by law.

Verification of all uncollected and unredeemed taxes of prior years and a substantial number of uncollected 1947 taxes was made by mailing notices to such taxpayers according to the collector's records.

A summary statement of the special poll tax account for the levies of 1944 and 1945, as of December 31, 1946, is presented in Exhibit N.

Town Clerk

The accounts and records of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand. Summaries of these accounts appear in Exhibits P and J-1.

Library Treasurer

The receipts and expenditures of the Treasurer of the library were checked and the bank balance reconciled as of December 31, 1946 and October 31, 1947. (Exhibits S and M-1)

Trust Funds

Savings bank books and securities representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income as of December 31, 1946, is included in Exhibit V.

Water Department

The accounts of the Water Department Collector were examined and audited. Summary statements of accounts receivable as well as collections and remittances to the Town Treasurer for the fiscal year ended December 31, 1946, and the period from January 1st to October 31st, 1947, are included in Exhibits Q, R and K-1, L-1, respectively.

Town Officers' Surety Bonds

A list of the town officers who are required by law to be bonded, together with the accounts of the bonds and the surety companies, for the year 1947, will be found in Exhibit O-1.

General Comments

Tax Collector:

The 1947 poll tax warrant was not made out in the proper form and no commitment of this warrant was actually made to the Collector.

A small red-covered cash book was used instead of the regular warrant book with only the names of poll taxpayers entered therein, no amounts being indicated until the taxes were paid.

The 1947 property warrant was not properly sealed.

The Collector should use the designated columns in the right hand page of the warrant book for recording tax payments. It was found that these had been entered on the left hand page in the "total tax" column.

When the town buys the taxes at the Collector's sale two regular town vouchers and checks should be issued to the Collector immediately thereafter as follows:

(1) The first check for the amount of taxes bought by the town plus interest to date of sale. This check should be endorsed by the Collector and remitted to the Treasurer as taxes and interest collected, with the year of levy on account of which the sale was held indicated. The proper accounts in the Collector's warrant book should be credited and also charged with the interest to date of sale.

(2) The second check should be made out to the Collector for the amount of costs and fees

incident to the advertising and sale to which he is entitled by law, plus certain fees which he must advance to the register of deeds. This check is retained by the Collector.

In our report last year it was recommended that—
"An abatement slip, signed by the selectmen, should be given to the tax collector each time an abatement is authorized by the board."
The records do not indicate that this procedure has been followed. It is very essential that this practise be followed when abatements are made.

Unredeemed Taxes:

It was also recommended last year that—
"All taxes which remain unredeemed after two years from the date of the tax should be cleaned up either through collector's deeds to the town or by abatement if for any reason a deed cannot be taken.

It is again brought to your attention that steps should be taken to remove from the unredeemed tax lists (which go back to 1934) such accounts as may be deeded or abated as stated herein.

Road Agent:

No evidence of payments made by the Road Agent to highway employees was available in the town records. In all cases where the Road Agent acts as paymaster the payrolls which are filed with the Selectmen should either

(1) be signed by the individual employees whose names appear thereon

or

(2) road agent's cancelled checks to employees should be attached thereto.

Conclusion:

The accounts and records of all town officials, with exceptions as herein noted, were found in good condition and the accounting procedure conformed

to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Stratford for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,
Director.
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Norman P. Schauer,
Auditor.
Hugh J. Cassidy,
Kenneth L. Cowan,
Accountants.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire
January 7, 1948
Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Stratford for the fiscal year ended December 31, 1946 and the period from January 1st to October 31st, 1947; and, subject to the exceptions noted in this report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1946.

Respectfully submitted,
HAROLD G. FOWLER,
Director.
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Norman P. Schauer,
Auditor.
Hugh J. Cassidy,
Kenneth L. Cowan,
Accountants.

REPORT OF PUBLIC LIBRARIES

Receipts

Balance on hand Jan. 1, 1947	$319.61
Annual appropriation	500.00
Rent from Laura Johnson Library	24.00
Fines from North Stratford Library	59.50
Miscellaneous	15.00
Total	$918.11

Expenditures

Books	$247.63
Magazines	7.90
Rent for North Stratford Library	144.00
Salary of Librarian at No. Stratford	142.00
Material and labor for bookcases at No. Stratford	16.49
Wood for Laura Johnson Library	6.00
Painting, papering and repairing electric lights at Laura Johnson Library	35.93
Miscellaneous	23.15
Total	$623.10
Cash on hand Jan. 1, 1948	$295.01

Special Account for Repairs on Library Building at Stratford Hollow

Special appropriation	$500.00

Expenditures

Labor and supplies	$ 76.56

Respectfully submitted,
ETHEL P. JOHNSON,
Treasurer.

PUBLIC HEALTH NURSING REPORT

Year Ending December 31, 1947

Nursing Care Visits		558
Obstetrical Visits		12
Baby Visits		72
Welfare Visits		328
School Visits		170
Clinics		3
Total		1143
Fees Collected	$438.00	
Turned to Town Treasurer	$438.00	

Respectfully submitted

DELIA B. HAPGOOD, R. N.

Public Health Nurse.

WATER DEPARTMENT REPORT

December 31, 1947

Collections for 1947	$2900.17
Deposit with Treasurer	$2900.17
Total charges for 1947	$4957.07
Less Vacancy	156.00
	$4801.07
Less collections	2900.17
Unpaid balance	$1900.90

REPORT OF MUNICIPAL COURT

1947

Carried forward from 12|31|46		$ 65.18
Received by fines		475.00
Received by costs		178.20
		$718.38

Paid to Motor Vehicle Department	$399.30	
Paid to Town	188.98	
Paid to Fish and Game Dept.	56.10	
Paid to local officers	41.30	
Paid for supplies	22.20	
Paid to County Farm	10.50	
		$718.38

Cases involving misuse of automobile--16, costing them $182.60.

Cases involving misuse of liquor--7, costing them $427.00 (includes 6 cases and $409.30 for mixing liquor and autos).

WILLARD RUCH,
Justice.

REPORT OF THE SCHOOL DISTRICT OF THE TOWN OF STRATFORD NEW HAMPSHIRE FOR THE FISCAL YEAR ENDED JUNE 30, 1947

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of Stratford qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in the village of North Stratford, in said district, on Tuesday, the 9th day of March, 1948, at one o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a member of the School Board for ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To choose an Auditor for the ensuing year.
6. To hear the reports of Agents, Auditors, Committees, or other Officers heretofore chosen, and pass any vote relating thereto.
7. To see if the district will vote to make any alterations in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the District as determined by the School Board in its annual budget report.

8. To transact any other business that may lawfully come before said meeting.

Given under our hand at said Stratford this day of February, 1948.

LESLIE E. BARNETT,
FLORA STEVENS,
WALTER NILES,
School Board.

A true copy of Warrant—Attest:

LESLIE E. BARNETT,
FLORA STEVENS,
WALTER NILES,
School Board.

REPORT OF SCHOOL BOARD

Organization

	Term Expires
Leslie E. Barnett	1950
Flora H. Stevens	1949
Walter L. Niles	1948

Treasurer, Edith M. Lowe
Clerk,
Truant Officer, Delia B. Hapgood
Auditor, State Tax Commission
Moderator, Ralph Hutchins
Supt. of Schools, David Appleton

Board meetings are called by the Chairman.

REPORT OF THE TREASURER

For the Fiscal Year Ending June 30, 1947

Summary

Cash on hand June 30, 1946		$ 1,726.67
Received from Selectmen:		
Appropriations	$21,863.30	

Dog tax		
Received from State Treasurer:		
State Aid	4,819.28	
Federal Aid	109.60	
Received from all other sources	2,904.78	
		$29,696.96
Total amt. available for school year		$31,423.63
Less school board orders paid		31,115.33
Bal. on hand as of June 30, '47		$ 308.30

EDITH M. LOWE,
District Treasurer.

July 1, 1947.

TOWN OF STRATFORD

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

January 7, 1948

Certificate of Audit

This is to certify that we have audited the accounts and records of the Stratford School District for the fiscal year ended June 30,1947, and found them to be in good order. In our opinion the Exhibits presented herewith reflect the true financial condition of the School District, together with the results of operations for the fiscal year ended June 30, 1947.

Respectfully submitted,
HAROLD G. FOWLER,
Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Norman P. Schauer,
Auditor
Hugh J. Cassidy,
Kenneth L. Cowan,
Accountants.

STRATFORD SCHOOL DISTRICT
Comparative Balance Sheets
Fiscal Years Ended June 30, 1946 and June 30, 1947

Assets	June 30, '46	June 30, '47
Cash on Hand	$1,726.67	$308.30
Total Assets	$1,726.67	$308.30

Liabilities		
Liabilities	$	$
Surplus	1,726.67	308.30
Total Liabilities & surp.	$1,726.67	$308.30

* * *

STRATFORD SCHOOL DISTRICT

Analysis of Change in Financial Condition

Fiscal Year Ended June 30, 1947

Surplus—June 30, 1946		$1,726.67
Surplus—June 30, 1947		308.30
Net Decrease in Surplus		$1,418.37

Analysis of Change in Surplus

Decreases:		
Budget Deficit	$1,023.67	
Surplus Cash Used to Reduce School Tax	394.70	
Net Decrease		$1,418.37

* * *

STRATFORD SCHOOL DISTRICT

Classified Summary of Receipts and Expenditures

Fiscal Year Ended June 30, 1947

Receipts

State and Federal Aid:		
Equalization Fund	$4,819.28	
Home Economics	109.60	
		$ 4,928.88
Income from Local Taxation:		
Town Appropriation, Regular	$21,863.30	21,863.30
From Sources Other Than Taxation:		
Tuitions:		
From Individuals	107.00	

From Other Towns	2,634.00	
State of New Hampshire (No Detail, Check No. 39067)	16.00	
Refund from Macmillan Co.	70.90	
Return of Check Issued to Scott Foresman & Co., during 1945-'46 Schoool Year	76.88	
		2,904.78
Total Receipts From All Sources		$29,696.96
Cash on Hand at Beginning of Year, July 1, 1946		1,726.67
Grand Total		$31,423.63

Stratford School District - Classified Summary of Receipts and Expenditures
Fiscal Year Ended June 30, 1947.

Expenditures	High	Elementary	General	Total
Administration:				
Salaries of District Officers			$ 205.00	
Superintendent's Excess Salary			561.55	
Tax for State Wide Supervision			450.00	
Supplies and Expenses			332.60	
			$ 1,549.15	$ 1,549.15
Instruction:				
Principal and Teachers' Salaries	$9,140.67	$9,941.74	19,082.41	
Text Books	180.24	71.35	251.59	
Scholars' Supplies	167.53	285.96	453.49	
Other Expenses of Instruction	165.58	269.15	434.73	
	$9,654.02	$10,568.20	$20,222.22	20,222.22
Operation of School Plant:				
Janitors' Salaries	226.20	1,098.93	1,325.13	
Fuel or Heat	468.07	1,424.58	1,892.65	

Water, Light, Janitors' Supplies	157.13	305.73	462.86	
Repairs and Replacements	135.14	765.10	900.24	
	$986.54	$3,594.34	$4,580.88	4,580.88
Auxiliary Activities:				
Health Supervision	50.00	450.00	500.00	
Transportation	310.00	3,215.50	3,525.50	
	$360.00	$3,665.50	$4,025.50	4,025.50
Fixed Charges:				
Insurance			312.58	
Teachers' Retirement			400.00	
			$712.58	712.58
Capital Outlay:				
New Equipment			$ 25.00	25.00
Total Expenditures				$31,115.33
Cash on Hand, June 30, 1947				308.30
Grand Total				$31,423.63

BUDGET FOR 1948-1949

School Board's estimate of the amount required to support public schools and to meet other statutory obligations for the year beginning July 1, 1948.

Detailed Statement of Proposed Expenditures

	High Sch.	Elem.	Total
Support of Schools:			
Teachers' Salaries	$10900.00	$15650.00	$26550.00
Text Books	224.00	405.48	629.48
Scholars' Supplies	338.50	461.50	800.00
Flags & Appurtenances	10.00	10.00	20.00
Other Exp. of Instruct.	125.00	225.00	350.00
Janitor Service	600.00	800.00	1400.00
Fuel	900.00	1918.00	2818.00
Water, Light, Janitors' Supplies	225.00	375.00	600.00
Minor Repairs & Exp.	300.00	1300.00	1600.00
Health Supervision (Medical Inspection)	135.00	535.00	670.00
Transportation of Pupils	940.00	3760.00	4700.00
New Equipment	120.00	280.00	400.00
Other special activities	225.00	325.00	550.00
Total	$15042.50	$26044.98	$41087.48
Other Statutory Requirements:			
Salaries of District Officers		265.00	
Truant Officer & School Census		25.00	
Expense of Administration		637.24	
Superintendent's Excess Salary		700.87	
Per Capita Tax ($2 per capita)		452.00	
Insurance		250.00	
Employees' Retirement		1135.68	
			$ 3465.79
Total estimated expense			$44553.27

Estimated Income of the District Other Than Taxation:		
Balance June 30, 1948 (Estimate)		
State Aid (Estimate)	$12,264.10	
Dog Tax	50.00	
High Sch. tuition (Estimate)	1,900.00	
Elementary tuition (Estimate)	400.00	
Other Estimated Income (Federal Aid)	100.00	
Total estimated income		14714.10
Assessment required to balance budget		$29,839.17

Respectfully submitted,

LESLIE E. BARNETT,
FLORA H. STEVENS,
WALTER L. NILES,
School Board.

Stratford, N. H.
January 30, 1948

REPORT OF THE SUPERINTENDENT OF SCHOOLS

1947-1948

I herewith submit my first annual report of the Stratford School District.

Table of Comparative Enrollment

Grade	1944	1945	1946	1947	1948 Estimate
1	28	28	32	26	25
2	26	25	30	25	27
3	23	21	32	22	26
4	22	23	22	18	16
5	17	19	27	26	22
6	24	18	20	17	27
7	19	19	20	22	14
8	16	21	19	19	22
9	19	16	20	21	22
10	29	19	11	17	20
11	17	28	18	11	14
12	15	15	21	14	13
Totals	255	252	272	238	249

The following pupils had a record of perfect attendance: Lucille McMann, Kenneth Willey, Mary J. Cass, Ruth Reed, Stanley Willey, Geraldine Gallant, Cynthia McMann, Patricia Gniady, Glenn McMann, Walter Gniady, Peter Paquette, Janice Graham, Janet Normando.

Teachers

There was, with the exception of Mr. George Zoulias, a complete turnover in the high school. Mr. Zoulias was elected to fill the vacancy as headmaster. He is well qualified for this position and the school should progress efficiently under his able leadership.

Mr. Martin Harwood of Lebanon, N. H., a graduate of Norwich University, was elected to teach the social studies and coach boys' basketball and baseball.

We were fortunate in securing the services of Mrs. Martin Harwood as a part-time teacher in the commercial subjects. She teaches courses in typewriting and bookkeeping and assists in related extra-curricular activities.

Miss Gloria Arno of Errol, N. H., a graduate of N. H. University, was elected to teach the social studies courses in grade seven and eight and coach girls' basketball.

Mrs. Elizabeth Stone of Stark, N. H. was elected to teach Home Economics. Mrs. Stone has had a wealth of experience in both college and high schools in the field of Home Economics.

Miss Eugenia Fazio of Lawrence, Mass., a graduate of Tufts College, was elected to teach English and French.

General Information

A contribution from the Student Activities Association helped toward the purchase of a new 16 m. m. projector and screen. With the many educational films now available, pupils will benefit from this type of visual education as well as being provided with wholesome entertainment.

The testing program has been continued and is being expanded to include tests in abilities, interest, aptitude and personality. Through educational measurement the weaknesses and capabilities of each pupil is correctly diagnosed, and thereby proper guidance of the learning activities may successfully be made.

Continuing a program established several years ago, provisions were made for each child to have

without charge, a bowl of hot soup as a supplement to the lunches they bring from home. This year the program was expanded to include milk which is purchased by the children for two cents below the cost and made possible through federal subsidies.

Program

In order to improve instruction and the general organization of our school, the seventh and eighth grades were incorporated in the high school program and we are now approved by the State Board of Education as a six-year high school.

New textbooks have been adopted for the half unit courses which have been added to the curriculum for grades eleven and twelve, "World Geography", and "Modern World Problems and International Relations." Textbooks were also purchased for the basic science courses in grades eight and nine.

Health

Complete physical examinations of all pupils were made by the school physician, Dr. Herbert Gifford, and assisted by Delia Hapgood, R. N. Parents were invited to attend these examinations and confer with the doctor and nurse concerning the health and welfare of their children.

Recommendations

The teacher turnover in Stratford has since 1944 presented an acute problem and is severely damaging to the educational program. This situation should be stabilized through increasing teachers' salaries to a level which will attract and retain the best personnel in competition with other communities in the state; otherwise educational standards cannot be maintained and will threaten the welfare of the children.

Necessary repair work on the school buildings

have not been made in the last few years due to the high cost of materials and the inability to obtain labor. The time has come when extensive minor repairs should be made or we will be faced with an accummulation of more serious problems in future expenditures.

Conclusion

I wish to express my appreciation to the School Board for their help in the administration of school affairs, to the residents of the town for their efforts in behalf of education and to the teachers for their loyal and conscientious service.

Respectfully submitted,

DAVID APPLETON,
Superintendent of Schools.

Marriages Registered in the Town of Stratford, N. H., for the Year Ending December 31, 1947.

Date and Place of Marriage	*Name and Surname of Groom and Bride*	*Residence at Time of Marriage*	*Age and Occupation of Groom and Bride*	*Place of Birth of Each*	*No. of Marriage and Name, Residence and Station of Person by Whom Married*
Feb. 14	Vernard Boudle	No. Stratford	25 Laborer	Brunswick, Vt.	1 Rev. E. M. Fuller
Groveton	Rita Couture	Bloomfield, Vt.	18 At home	Bloomfield, Vt.	1 Stratford
Aug. 30	George Brown	No. Stratford	64 Laborer	Carroll	2 Rev. E. M. Fuller
North Stratford	Elizabeth Hardy	No. Stratford	72 Seamer	Carroll	1 Stratford
July 1	Armand Carrier	No. Stratford	25 Refrigeration	No. Stratford	1 Rev. Rudolph Heon
Groveton	Doris Lavertue	Colebrook	19 Bookkeeper	Norton Mills, Vt.	1 Groveton
Oct. 20	Armand Croteau	Stratford	21 Lumberstacker	Canaan, Vt.	1 Rev. E. M. Fuller
North Stratford	Mary Pelchat	Gorham	18 Towel Folder	Gorham	1 Stratford
Sept. 7	Daniel Connors	Lancaster	24 Lineman	Newport, Vt.	1 Rev. H. W. Frei
North Stratford	Marguerite Ramsay	No. Stratford	19 Hairdresser	No. Stratford	1 No. Stratford
Sept. 6	Alfred Cummings	Rumford, Me.	29 Garageman	Oxford, Me.	2 Rev. E. M. Fuller
North Stratford	Frances Mellerup	So. Paris, Me.	25 Masseuse	Denmark, Europe	2 Stratford
Oct. 7	Frederick Dezen	No. Stratford	20 Plumber	Bath	1 Rev. E. M. Fuller
North Stratford	Beatrice Ball	No. Stratford	20 At home	E. Concord, Vt.	1 Stratford
Jan. 9	Warren Hapgood	No. Stratford	25 Carpenter	No. Stratford	1 Rev. W. Cannon
Warren	Charlotte Brown	Wentworth	19 Housekeeper	Somerville, Mass.	1 Warren
June 28	Everett Hammond	Plymouth	23 Dairy business	W. Barrington, R. I.	1 Rev. H. W. Frei
North Stratford	Norma Johnson	No. Stratford	20 Bank clerk	W. Paris, Me.	1 No. Stratford
August 30	George Hamel	No. Stratford	20 Mill worker	Berlin	1 Rev. L. J. Poulin
North Stratford	Beatrice Treadwell	No. Stratford	17 Waitress	Columbia	1 No. Stratford
June 14	Robert Lovering	No. Stratford	20 Laborer	Stewartstown	1 Rev. E. M. Fuller
North Stratford	Gladys Riff	No. Stratford	18 Student	No. Stratford	1 No. Stratford
July 17	George McMann	Stratford	26 Laborer	Stratford	1 Rev. W. H. Crouch
Groveton	Harriet Howe	Groveton	25 At home	Whitefield	1 Lancaster
Sept. 6	Paul Morris	No. Stratford	21 Cat. Oper.	Island Pond, Vt.	1 Rev. Leo J. Poulin
North Stratford	Rose Poulin	No. Stratford	21 Waitress	Quebec	1 No. Stratford
May 3	Milton Paradis	No. Stratford	22 Gen. Laborer	No. Stratford	1 Rev. S. D. Crabtree
Jackson	Violet Meserve	No. Stratford	21 Housekeeper	Bartlett	1 Jackson
Dec. 24	Raymond Patenaude	No. Stratford	21 Scholar	Guildhall, Vt.	1 Rev. G. L. Hopkins
North Stratford	Agnes Mary Grout	Northumberland	17 Scholar	Northumberland	1 N. Stratford
Aug. 9	Louis Roby	No. Stratford	25 Woodsman	W. Stewartstown	1 A. C. Marro, JP
Ludlow, Vt.	Eva Emery	Ludlow, Vt.	24 Mill worker	Ludlow, Vt.	1 Ludlow, Vt.

Marriages Registered in the Town of Stratford, N. H., for the Year Ending December 31, 1947

Date and Place of Marriage	*Name and Surname of Groom and Bride*	*Residence at Time of Marriage*	*Age and Occupation of Groom and Bride*	*Place of Birth of Each*	*No. of Marriage and Name, Residence and Station of Person by Whom Married*
Mar. 15	Everett Stanton	No. Stratford	64 Mill worker	Clarksville	2 Rev. E. M. Fuller
Groveton	Florence Howland	Lebanon	49 At home	Baldwin, Me.	4 No. Stratford
July 12	Charles Stinson	Stratford	28 Mill worker	Stratford	1 W. D. Hinkley JP
Lancaster	Mary Cass	Groveton	19 Housework	Groveton	2 Lancaster
Oct. 3	Lang Shoff	Colebrook	24 Truckman	Columbia	1 Rev. E. M. Fuller
North Stratford	Iva Jordan	No. Stratford	15 Student	No. Stratford	1 No. Stratford
Nov. 1	Dean Scott	No. Stratford	17 Woodsman	Colebrook	1 Rev. E. M. Fuller
North Stratford	Louella Riff	No. Stratford	15 At home	No. Stratford	1 No. Stratford
Oct. 20	Roland Young	No. Stratford	23 Sta. Attendant	W. Stewartstown	1 Rev. W. H. Crouch
North Stratford	Faye Savage	Bloomfield, Vt.	18 P. O. Clerk	Bloomfield, Vt.	1 Lancaster

Births Registered in the Town of Stratford, N. H., for the Year Ending December 31, 1947.

Date of Birth and Name of Child if any	*Sex — L or S*	*No. of Child*	*Name of Father*	*Maiden Name of Mother*	*Birthplace of Father*	*Birthplace of Mother*
July 25 Vernard Ever't 3	M	L 1	Vernard E. Boudle Jr.	Rita Celina Couture	Bloomfield, Vt.	Bloomfield, Vt.
June 2 Robert Maurice	M	L 3	Maurice C. Buck	Vera E. Hay	Charleston, Vt.	Montreal, Can.
May 8 Carol Jean	F	L 1	Thomas J. Cass	Christine L. Sheltry	Groveton	Lancaster
July 12 Leroy Clifford	M	L 4	Clifford L. Daniels	Althea M. Leighton	Spring Creek, Pa.	Stark
Feb. 27 Leslie Zane	M	L 1	Leslie Z. Emerson	Reta R. King	Lancaster	Stratford
Apr. 4 Sharon Irene	F	L 5	Byron E. Edgcomb	Eva J. Howland	Limestone, Me.	Limestone, Me.
Nov. 23 Sherwood Will'm	M	L 2	Cressy W. Fleury	Edith E. Stinson	Stratford	Stratford
June 11 Elizabeth Mary	F	L 3	Alton W. Hurley	Grace M. Weatherstone	No. Stratford	Island Pond, Vt.
July 28 Wayne Malcolm	M	L 1	Warren M. Hapgood	Charlotte R. Brown	No. Stratford	Somerville, Mass.
Aug. 20 Marna Lou	F	L 1	Leo N. Lapointe	F. Arline Silsby	Stratford	So. Lunenburg, Vt.
Sept. 21 Robt. Hazen Jr.	M	L 1	Robert H. Lovering	Gladys V. Riff	W. Stewartstown	No. Stratford
Sept. 13 Richard Alan	M	L 1	Paul L. Morris	Rosalie H. Poulin	Island Pond, Vt .	Canada
Apr. 5 Donald Irwin	M	L 2	Harold C. Meehan	Ruth E. Gilbert	Island Pond, Vt.	W. Charleston, Vt.
May 6 Joanne Carol	F	L 1	Deane F. Mills	Doris C. de Banville	No. Stratford	Bloomfield, Vt.
Apr. 28 Goldia Jean	F	L 3	Gordon E. Nash	Viola J. White	Springfield, Vt.	Jefferson
July 14 Philip Curtis	M	L 2	Curtis C. Parker	Marilyn G. Brown	Battle Creek, Mich.	Stratford
Jan. 7 Walter Allan	M	L 5	David H. Stone	Mary Ann Portigue	Stratford	Stratford

Deaths Registered in the Town of Stratford, N. H., for the Year Ending December 31, 1947.

Date and Place of Death	Name and Surname of Deceased	Age in Years, Months and Days and Place of Birth				Male or Female Single, Married, Widowed and Occupation	Name of Father	Maiden Name of Mother
Sept. 10 No. Stratford	Victoria Beaulieu	85	4	6	Canada	F W Housewife	Esphern Deschene	Unknown
Apr. 16 Stratford	Linda Hodgdon		4	15	Lancaster	F S	John Hodgdon	Mavis E. Barrows
Oct. 30 No. Stratford	Jennie Kennedy	71	10	16	St. Johns, N. B.	F M Housewife	Robert Graham	Marion Ward
Mar. 31 Stratford	Joyce McMann	9	4	27	Stratford	F S At home	Earl McMann	Della Curtis
Dec. 20 Stratford	Ernest McMann	66	1	21	Stratford	M M Woods foreman	Charles McMann	Lucinda Stone